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Proposed programme budget for the biennium 2018-2019*

Part VIII
Common support services

Section 29B
Office of Programme Planning, Budget and Accounts

(Programme 25 of the biennial programme plan for the period 2018-2019)**

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* A summary of the approved programme budget will subsequently be issued as A/72/6/Add.1.

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Overview

Table 29B.1 **Financial resources**

(United States dollars)

Appropriation for 2016-2017	34 706 100
Technical adjustments (removal of non-recurrent requirements and biennial provision of posts)	(274 100)
Other changes	(500 000)
Total resource change	(774 100)
Proposal of the Secretary-General for 2018-2019[a]	33 932 000

[a] At 2016-2017 revised rates.

Table 29B.2 **Post resources**

	Number	*Level*
Regular budget		
Approved for the biennium 2016-2017	118	1 ASG, 3 D-2, 8 D-1, 10 P-5, 18 P-4, 16 P-3, 8 P-2/1, 8 GS (PL), 46 GS (OL)
Redeployment	–	1 P-5, 1 P-4 and 1 GS (OL) from executive direction and management to component 3
Abolishment	(2)	1 P-3 and 1 GS (OL) under component 3
Proposed for the biennium 2018-2019	116	1 ASG, 3 D-2, 8 D-1, 10 P-5, 18 P-4, 15 P-3, 8 P-2/1, 8 GS (PL), 45 GS (OL)

Overall orientation

29B.1 The Office of Programme Planning, Budget and Accounts is responsible for the implementation of the work programme under this section. The programme is guided by the Administrative and Budgetary (Fifth) Committee of the General Assembly and the Committee for Programme and Coordination.

29B.2 The activities programmed under this section fall within subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2018-2019.

29B.3 The Office of Programme Planning, Budget and Accounts:

(a) Administers and ensures compliance with the Financial Regulations and Rules of the United Nations, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates;

(b) Establishes and applies the budgetary and accounting policies and procedures of the United Nations, in accordance with the Financial Regulations and Rules of the United Nations and relevant standards;

(c) Ensures sound financial management of all resources made available to the Organization, as well as their effective and efficient use, directly or through delegation of authority and/or instructions to other offices of the United Nations at Headquarters and overseas;

Note: The following abbreviations are used in tables and charts: ASG, Assistant Secretary-General; GS, General Service; OL, Other level; PL, Principal level; RB, regular budget; XB, extrabudgetary.

(d) Accounts for and reports to the appropriate authorities on the use made of United Nations financial resources;

(e) Facilitates intergovernmental deliberations by the General Assembly and decision-making bodies on the issues of planning, programming, budgeting and accounts of the Organization;

(f) Oversees the implementation and operations of the financial components of the enterprise resource planning system, Umoja.

29B.4 The Office of Programme Planning, Budget and Accounts carries out its activities in cooperation with other departments and offices of the Secretariat and, as appropriate, other entities of the United Nations system. Such collaboration and cooperation includes the preparation of reports, participation in meetings, briefings, technical and substantive support and the sharing of information and experience.

29B.5 Efforts are ongoing to ensure that activities implemented from all sources of funding are directed at improving internal controls; enhancing risk management; streamlining processes; strengthening financial information and analysis; improving financial management, reporting and accounting; and improving services to meet clients' needs.

29B.6 During the biennium 2018-2019, the Office of Programme Planning, Budget and Accounts will continue to be fully engaged in the further strengthening of the financial modules of the Umoja project, in particular the budget formulation, grantor and donor relations modules (Extension 2), which will complement the existing Umoja functionalities delivered in previous phases (Foundation and Extension 1), ensuring seamless transition across budget planning, implementation and reporting. Having led the implementation of the International Public Sector Accounting Standards (IPSAS) for peacekeeping and all other operations across the Secretariat, with the focus on the timely preparation of the first set of IPSAS-compliant financial statements, the Office will direct its attention during 2018-2019 to the Organization-wide initiative to strengthen internal controls in all peacekeeping and non-peacekeeping entities through the preparation of an annual Statement on Internal Controls, which will accompany the IPSAS-compliant financial statements.

29B.7 On the basis of lessons learned during the IPSAS implementation, the experience gained over three financial periods since the preparation of the first IPSAS-compliant financial statements in 2014, and a review of the residual functions of the IPSAS team, it has become clear that the adoption of IPSAS has permanently increased the workload in the Accounts Division with tasks that were not previously performed. While most of the significant increase in work is anticipated to be absorbed by existing posts in the Accounts Division of the Office of Programme Planning, Budgets and Accounts, there is a need for a core team to handle areas with a high level of integration within finance and across functional areas beyond finance.

29B.8 Furthermore, it will be recalled that the Secretary-General, in his ninth progress report on the adoption of IPSAS by the United Nations (A/71/226), indicated that the IPSAS team as a separate organizational unit would be decommissioned on 31 December 2017. It will be recalled also that in his seventh progress report (A/69/367), the Secretary-General pointed out that beyond the post-implementation phase of the IPSAS project, there would remain a need to maintain a supporting structure within the Organization to lead the long-term sustainability of IPSAS compliance. Accordingly, as of the biennium 2018-2019, the existing three posts (1 P-5, 1 P-4 and 1 General Service (Other level)) in support of the IPSAS sustainability activities will be redeployed and mainstreamed from the Office of the Controller, under executive direction and management, into the functions of component 3, Accounting, contributions and financial reporting.

29B.9 In a system-wide coherence context, the Office of Programme Planning, Budget and Accounts contributes to the Finance and Budget Network and is instrumental in providing input with regard to finance and budget-related issues of common concern to United Nations system organizations as a whole. The Finance and Budget Network covers areas such as international accounting standards, treasury practices, auditing and oversight mechanisms, financial reporting and cost recovery, and is

responsible for providing guidance to jointly financed activities of the United Nations system, including investment management. The efforts made in that context would lead to the harmonization of business practices throughout the United Nations system, including general management issues, to ensure management coherence from the global level to the country level.

29B.10 While the totality of resources available is presented, the proposals herein do not address elements directly related to the support of peacekeeping operations, which are funded from the support account for peacekeeping operations. Details of all the responsibilities of the Office of Programme Planning, Budget and Accounts are included in the most recent Secretary-General's bulletin for the Office.

29B.11 The specific objectives, expected accomplishments and indicators of achievement of the main organizational units of the Office of Programme Planning, Budget and Accounts for the biennium 2018-2019 are detailed, together with resources, under executive direction and management and the programme of work.

Overview of resources

29B.12 The overall resources proposed for the biennium 2018-2019 for this section amount to $33,932,000 before recosting, reflecting a net decrease of $774,100, or 2.2 per cent, compared with the appropriation for the biennium 2016-2017. Resource changes result from three factors, namely: (a) technical adjustments pertaining to the reductions relating to the phased abolishment of posts; (b) changes within and/or across sections; and (c) other resource changes. The proposed resource level provides for the full, efficient and effective implementation of mandates.

29B.13 The distribution of resources is reflected in tables 29B.3 to 29B.5.

Table 29B.3 **Financial resources by component**

(Thousands of United States dollars)

(1) *Regular budget*

				Resource change								
		2014-2015 expenditure	*2016-2017 appropriation*	*Technical adjustment (non-recurrent, biennial provision of posts)*	*New and expanded mandates*	*Within and/or across sections*	*Other*	*Total*	*Percentage*	*Total before recosting*	*Recosting*	*2018-2019 estimate*
A	Executive direction and management	15 815.0	3 372.8	–	–	(1 062.5)	(3.0)	(1 065.5)	(31.6)	2 307.3	61.0	2 368.3
B	Programme of work											
	1 Programme planning and budgeting	10 237.0	9 862.8	–	–	–	–	–	–	9 862.8	287.4	10 150.2
	2 Financial services relating to peacekeeping operations[a]	–	–	–	–	–	–	–	–	–	–	–
	3 Accounting, contributions and financial reporting	18 596.7	17 080.3	(274.1)	–	1 062.5	(464.6)	323.8	1.9	17 404.1	379.4	17 783.5
	4 Treasury services	1 729.0	1 719.3	–	–	–	(6.3)	(6.3)	(0.4)	1 713.0	46.4	1 759.4
	5 Financial information operations	2 876.6	2 670.9	–	–	–	(26.1)	(26.1)	(1.0)	2 644.8	85.8	2 730.6
	Subtotal, B	**33 439.3**	**31 333.3**	**(274.1)**	**–**	**1 062.5**	**(497.0)**	**291.4**	**0.9**	**31 624.7**	**799.0**	**32 423.7**
	Subtotal, 1	**49 254.3**	**34 706.1**	**(274.1)**	**–**	**–**	**(500.0)**	**(774.1)**	**(2.2)**	**33 932.0**	**860.0**	**34 792.0**

(2) *Other assessed*

		2014-2015 expenditure	*2016-2017 estimate*	*2018-2019 estimate*
A	Executive direction and management	6 062.7	4 776.5	725.8
B	Programme of work			
	2 Financial services relating to peacekeeping operations	11 443.9	12 734.2	12 706.0
	3 Accounting, contributions and financial reporting	14 082.2	15 057.9	15 126.9
	4 Treasury services	3 641.3	3 305.5	3 051.1
	5 Financial information operations	3 758.1	3 244.6	3 284.7
	Subtotal, B	**32 925.5**	**34 342.2**	**34 168.7**
	Subtotal, 2	**38 988.2**	**39 118.7**	**34 894.5**

(3) *Extrabudgetary*

		2014-2015 expenditure	*2016-2017 estimate*	*2018-2019 estimate*
A	Executive direction and management	1 682.6	1 928.6	1 925.1
B	Programme of work			
	1 Programme planning and budgeting	2 621.0	3 763.1	3 763.1
	2 Financial services relating to peacekeeping operations	145.5	416.1	416.1
	3 Accounting, contributions and financial reporting	10 408.7	17 329.2	14 279.4
	4 Treasury services	1 262.5	1 427.5	1 424.8
	5 Financial information operations	5 451.7	5 590.5	5 610.9
	Subtotal, B	**19 889.4**	**28 526.4**	**25 494.3**
	Subtotal, 3	**21 572.0**	**30 455.0**	**27 419.4**
	Total	**109 814.5**	**104 279.8**	**97 105.9**

[a] Resource requirements financed exclusively by the support account for peacekeeping operations and extrabudgetary resources in support of substantive activities.

Table 29B.4 **Post requirements**

Category	Established regular budget		Temporary: Regular budget		Temporary: Other assessed[a]		Temporary: Extrabudgetary[b]		Total	
	2016-2017	2018-2019	2016-2017	2018-2019	2016-2017	2018-2019	2016-2017	2018-2019	2016-2017	2018-2019
Professional and higher										
ASG	1	1	–	–	–	–	–	–	1	1
D-2	3	3	–	–	1	1	–	–	4	4
D-1	8	8	–	–	1	1	–	–	9	9
P-5	10	10	–	–	6	6	10	9	26	25
P-4/3	34	33	–	–	52	52	28	26	114	111
P-2/1	8	8	–	–	3	3	2	2	13	13
Subtotal	**64**	**63**	**–**	**–**	**63**	**63**	**40**	**37**	**167**	**163**
General service										
Principal level	8	8	–	–	4	4	9	9	21	21
Other level	46	45	–	–	40	40	36	36	122	121
Subtotal	**54**	**53**	**–**	**–**	**44**	**44**	**45**	**45**	**143**	**142**
Total	**118**	**116**	**–**	**–**	**107**	**107**	**85**	**82**	**310**	**305**

[a] Includes posts exclusively funded by the support account for peacekeeping operations.

[b] Includes a total of 82 posts for extrabudgetary programme planning, budgeting and accounts activities as follows: programme support for extrabudgetary activities and technical cooperation (7 P-5, 8 P-4, 9 P-3, 6 General Service (Principal level) and 26 General Service (Other level)); programme support for extrabudgetary administrative structures (2 P-5, 1 P-4, 4 P-3, 2 P-2, 1 General Service (Principal level), 6 General Service (Other level)); United Nations Fund for International Partnerships (1 General Service (Other level)); and the Tax Equalization Fund (1 P-4, 3 P-3, 2 General Service (Principal level) and 3 General Service (Other level)).

Table 29B.5 **Distribution of resources by component**

(Percentage)

	Regular budget	Other assessed	Extrabudgetary
A. Executive direction and management	6.8	2.1	7.0
B. Programme of work			
1. Programme planning and budgeting	29.1	–	13.7
2. Financial services relating to peacekeeping operations	–	36.4	1.5
3. Accounting, contributions and financial reporting	51.3	43.4	52.1
4. Treasury services	5.0	8.7	5.2
5. Financial information operations	7.8	9.4	20.5
Subtotal, B	**93.2**	**97.9**	**93.0**
Total	**100.0**	**100.0**	**100.0**

Technical adjustments

29B.14 Resource changes reflecting a decrease of $274,100 under posts relate to the removal of provisions for the phased abolishment of posts approved by the General Assembly in its resolution 70/247.

Changes within and/or across section(s)

29B.15 Resource changes under post and non-post resources relate to the redeployment of three posts (1 P-5, 1 P-4 and 1 General Service (Other level)) in connection with the transfer of the IPSAS

sustainability activities from the Office of the Controller, under executive direction and management, to component 3, Accounting, contributions and financial reporting.

Other changes

29B.16 Resource changes reflect a reduction of $500,000, made possible from efficiencies that the Office plans to bring about in the biennium 2018-2019. The proposed reduction is a result of the efforts of the Office to apply the anticipated Umoja efficiencies presented in the eighth progress report of the Secretary-General on the enterprise resource planning project (A/71/390) to individual day-to-day operations. The Umoja efficiencies set out in the eighth progress report were based on the Organization's experience with the system, anticipated future changes, including future roll-outs, a global review of end-to-end processes, the retirement of legacy systems and improvements to business process and planning capabilities. Efficiencies were expressed, inter alia, as the dollar value of a full-time equivalent, where applicable. Further information on the approach is provided in the foreword and introduction of the proposed programme budget for the biennium 2018-2019.

29B.17 For the Office of Programme Planning, Budget and Accounts, this translates to post and non-post reductions of $500,000 which fall under executive direction and management ($3,000) and programme of work ($497,000), specifically under components 3, 4 and 5.

Other assessed and extrabudgetary resources

29B.18 Projected other assessed and extrabudgetary resources amounting to $62,313,900 would support the Office in the implementation of its programme of work and complement resources from the programme budget. The projected level includes $34,894,500 from the support account for peacekeeping operations and $27,419,400 from extrabudgetary resources, which represents a decrease of $7,259,800, or 10.4 per cent, compared with the level of projected resources in the biennium 2016-2017. The decrease is attributable broadly to lower requirements under the support account and programme support income received as reimbursement for services provided by the central administration for extrabudgetary activities, funds and programmes.

Other information

29B.19 Pursuant to General Assembly resolution 58/269, resources were identified within the available capacity in the Professional and General Service categories for the conduct of monitoring and evaluation in the Office of Programme Planning, Budget and Accounts equivalent to $2,374,300 ($1,991,700 funded from the regular budget, comprising 124 work-months at the Professional level and 23 work-months at the General Service level; $29,300 funded from the support account for peacekeeping operations, comprising 2 work-months at the Professional level; and $353,300 funded from the extrabudgetary resources, comprising 20 work-months at the Professional level and 4 work-months at the General Service level).

29B.20 The Office has carried out periodic reviews and analysis of performance data, as well as client satisfaction surveys conducted at regular intervals within the existing capacity. The reviews have resulted in the automation of various accounting processes, including those pertaining to payroll, income tax, health and life insurance and travel/vendor claims, which has improved monitoring of and efficiency in the delivery of client services. The programme will also rely on a careful and comprehensive review of audit opinions of the Board of Auditors, the Office of Internal Oversight Services (OIOS) and the Joint Inspection Unit.

A. Executive direction and management

Resource requirements (before recosting): $2,307,300

29B.21 The Assistant Secretary-General, Controller, is responsible for all the activities of the Office of Programme Planning, Budget and Accounts and supervises five organizational entities, namely, the

Programme Planning and Budget Division, the Peacekeeping Financing Division, the Accounts Division, the Treasury and the Financial Information Operations Service. The Assistant Secretary-General, Controller, administers, as delegated, the Financial Regulations and Rules of the United Nations and ensures compliance therewith; advises the Secretary-General and the Under-Secretary-General for Management on policy matters with respect to the budget, plans, work programmes and finances of the United Nations; represents the Secretary-General in the committees of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination in the presentation of the budget outline, the biennial programme budgets, the budgets of the International Tribunals, the strategic framework, the United Nations capital master plan budget and the peacekeeping budgets and budget performance reports; represents the Secretary-General in other bodies and working groups of the United Nations system and in other international forums on budgetary and financial matters; establishes budgetary and accounting policies, procedures and guidelines for the Organization, including the issuance of instructions for the preparation of budget and performance reports and establishment of submission deadlines; exercises financial control of the resources of the Organization; and designates and approves staff members whose functions involve significant financial duties, where this authority is to be exercised by the Controller pursuant to existing rules.

29B.22 The Office of the Assistant Secretary-General, Controller, provides assistance in the overall direction, supervision and management of the Office of Programme Planning, Budget and Accounts; discharges responsibilities as delegated to the Assistant Secretary-General, Controller, under the Financial Regulations and Rules of the United Nations; formulates policy papers, reports and guidelines and provides advice on planning, programming and budgetary and accounting matters; evaluates, reviews and formulates the terms and conditions of the delegation of the Controller's authority and responsibility under the Financial Regulations and Rules of the United Nations and monitors the application thereof; reviews and issues framework agreements outlining the terms and conditions of voluntary contributions, including contributions in kind and non-reimbursable loans in compliance with the Financial Regulations and Rules of the United Nations; and coordinates interdepartmental activities relating to planning and programming as well as budgetary and accounting matters.

29B.23 The Deputy Controller at the D-2 level oversees the overall management of the Office of Programme Planning, Budget and Accounts and provides guidance to the financial community of the Organization. The responsibility of the Deputy Controller is to respond to the identified need to improve timeliness and to ensure comprehensive review and approval of administrative actions. This also includes assisting the Controller in discharging his/her overall responsibilities, including responding promptly to and following up on the implementation of oversight recommendations made by OIOS, the Joint Inspection Unit and the Board of Auditors. This enables appropriate burden-sharing between the Controller and the Deputy Controller in addressing the complex and critical financial management issues in a proactive manner.

29B.24 Further to resolution 60/283, by which the General Assembly approved the adoption by the United Nations of IPSAS, the International Public Sector Accounting Standards Implementation Unit was established in the Office of the Assistant Secretary-General, Controller, during the biennium 2006-2007. This responsibility will be embedded into the Accounts Division to mainstream IPSAS policies and procedures for the biennium 2018-2019. In addition, the Office will undertake the initiative to strengthen internal controls in all peacekeeping and non-peacekeeping entities through the preparation of an annual Statement on Internal Controls, which will accompany the IPSAS-compliant financial statements.

Table 29B.6 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To facilitate full implementation of legislative mandates and compliance with United Nations policies and procedures with respect to the management of financial resources of the Organization and management of the programme of work and staff of the Office

			Performance measures			
Expected accomplishments of the Secretariat	*Indicators of achievement*		*2018-2019*	*2016-2017*	*2014-2015*	*2012-2013*
(a) Sound financial management and control in the Organization	Absence of significant adverse audit observations relating to financial management and control [significant adverse audit observations]	Target	–	–	–	–
		Estimate		–	–	–
		Actual			–	–
(b) The programme of work of the Office of Programme Planning, Budget and Accounts is effectively managed and supported by staff and financial resources	Number of days to clear donor, executing agencies, host country and framework agreements	Target	6	6.5	7.5	7
		Estimate		6.5	7	8
		Actual			7	7
(c) Improved financial policies	Assistance provided to clients on application of the Financial Regulations and Rules, policies and procedures [percentage of respondents expressing satisfaction]	Target	90	90	90	90
		Estimate		90	90	88.5
		Actual			90	90
(d) Timely submission of documentation needed for meetings of relevant intergovernmental bodies	Percentage of timely submission of documentation	Target	100			
		Estimate				
		Actual				
(e) Efficiencies achieved in travel costs for the Organization	Increased percentage of air tickets purchased at least two weeks before the commencement of travel	Target	100			
		Estimate				
		Actual				

Outputs

29B.25 During the biennium 2018-2019, the following final outputs will be delivered:

Outputs	*Quantity*
Servicing of intergovernmental and expert bodies, including reports thereto (regular budget/ extrabudgetary)	
General Assembly	
Fifth Committee	
Substantive servicing of meetings	
1. Formal meetings of the Committee	30
2. Informal consultations of the Committee	5
Committee for Programme and Coordination	
Substantive servicing of meetings	
3. Formal meetings of the Committee	12
Advisory Committee on Administrative and Budgetary Questions	
Substantive servicing of meetings	
4. Hearings of the Advisory Committee	25

Outputs	*Quantity*
Administrative support services (regular budget/extrabudgetary)	
Overall management	
5. Representation at and convening of meetings with relevant officials of the Secretariat, offices away from Headquarters and United Nations agencies, funds and programmes on issues of common concern	8
Financial management	
6. Policy guidance on receipt, management and analysis of extrabudgetary resources to departments and offices, Member States, donors, United Nations agencies, funds and programmes and governmental and non-governmental organizations	1
7. Expert advice on voluntary contribution financial agreements between the United Nations and, inter alia, Governments, non-governmental organizations and private contributors	1
8. Expert advice and technical assistance to departments and offices on the application of the Financial Regulations and Rules, procedures and policies	1
9. Review and authorization of delegations of authority relating to financial matters, including review and approval of requests for clearance of staff members designated to perform significant functions in the management of financial resources in accordance with Secretary-General's bulletin ST/SGB/2005/7	1
10. Organization and conduct of training workshops on financial matters for Chief Administrative Officers and Chief Finance Officers of various departments, offices and peacekeeping and political missions	4

29B.26 The distribution of resources for executive direction and management is reflected in table 29B.7.

Table 29B.7 **Resource requirements: executive direction and management**

	Resources (thousands of United States dollars)		*Posts*	
	2016-2017	*2018-2019 (before recosting)*	*2016-2017*	*2018-2019*
Regular budget				
Post	3 078.4	2 154.7	9	6
Non-post	294.4	152.6	–	–
Subtotal	**3 372.8**	**2 307.3**	**9**	**6**
Other assessed	4 776.5	725.8	2	2
Extrabudgetary	1 928.6	1 925.1	4	4
Total	**10 077.9**	**4 958.2**	**15**	**12**

29B.27 The amount of $2,154,700 under posts, reflecting a decrease of $923,700, would provide for the funding of: (a) three posts (1 ASG, 1 P-5 and 1 General Service (Other level)) in the immediate Office of the Controller; and (b) three posts (1 D-2, 1 P-4 and 1 General Service (Other level)) in the Office of the Deputy Controller to support the implementation of mandates under the programme. The decrease relates to the outward redeployment of three posts (1 P-5, 1 P-4 and 1 General Service (Other level)) in connection with the transfer of the IPSAS sustainability activities to component 3, Accounting, contributions and financial reporting.

29B.28 Non-post requirements amounting to $152,600, reflecting a net decrease of $141,800, would provide for general temporary assistance, overtime, travel of staff, contractual services and other operational expenses. The net decrease relates to the outward redeployment of resources in connection with the transfer of the IPSAS sustainability activities to component 3, Accounting, contributions and financial reporting ($138,800), and a reduction as a result of efficiencies that the Office plans to bring about in the biennium 2018-2019 ($3,000).

29B.29 The Office is supported by projected other assessed resources and extrabudgetary resources amounting to $725,800 and $1,925,100, respectively. Other assessed resources would provide for two posts (1 P-4 and 1 General Service (Other level)) funded from the support account for peacekeeping operations and extrabudgetary resources would provide for four posts (1 P-5 and 3 P-4). The decrease of $4,054,200 compared with the biennium 2016-2017 is attributable to reduced requirements under the support account owing to the discontinuation of general temporary positions, reduction in consultants, and travel in line with the discontinuation of the IPSAS team and the redeployment of IPSAS sustainability activities from executive direction and management to component 3, Accounting, contributions and financial reporting.

B. Programme of work[1]

Table 29B.8 **Resource requirements by component**

	Resources (thousands of United States dollars)		*Posts*	
	2016-2017	*2018-2019 (before recosting)*	*2016-2017*	*2018-2019*
Regular budget				
1. Programme planning and budgeting	9 862.8	9 862.8	31	31
2. Financial services relating to peacekeeping operations[a]	–	–	–	–
3. Accounting, contributions and financial reporting	17 080.3	17 404.1	67	68
4. Treasury services	1 719.3	1 713.0	5	5
5. Financial information operations	2 670.9	2 644.8	6	6
Subtotal	**31 333.3**	**31 624.7**	**109**	**110**
Other assessed	34 342.2	34 168.7	105	105
Extrabudgetary	28 526.4	25 494.3	81	78
Total	**94 201.9**	**91 287.7**	**295**	**293**

[a] Resource requirements financed exclusively by the support account for peacekeeping operations.

Component 1
Programme planning and budgeting

Resource requirements (before recosting): $9,862,800

29B.30 Responsibility for programme planning and budgeting is vested in the Programme Planning and Budget Division of the Office of Programme Planning, Budget and Accounts. This component will be implemented in accordance with the strategy detailed under component 1, Programme planning and budgeting, of subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2018-2019.

[1] Subprogramme 2 of programme 25 of the biennial programme plan for the period 2018-2019.

Table 29B.9 Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures

Objective of the Organization: To ensure the effective and efficient formulation of the biennial programme plan, in order to secure its approval and the resources required for the financing of the mandated programmes and activities of the Secretariat and to ensure the efficient and effective administration and management of those resources as well as extrabudgetary resources

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*			
			2018-2019	*2016-2017*	*2014-2015*	*2012-2013*
(a) Increased contribution to the decision-making process by Member States on issues relating to the biennial programme plan, the programme budget and the budgets of the international criminal tribunals and the International Residual Mechanism for Criminal Tribunals	(i) Increased percentage of reports submitted by the documentation deadlines in order to allow for simultaneous publication in all official languages	Target	100	100	100	100
		Estimate		100	90	89
		Actual			100	80
	(ii) Increased number of Member States expressing satisfaction with the quality of budgetary documents and of the supplementary information provided [percentage of respondents expressing satisfaction]	Budgetary documents				
		Target	100	100	100	100
		Estimate		100	100	95
		Actual			80	76
		Written supplementary documentation				
		Target	100	100	100	100
		Estimate		100	100	85
		Actual			60	63
		Supplementary information provided during deliberations				
		Target	100	100	100	100
		Estimate		100	100	100
		Actual			80	78
	(iii) Increased number of Member States expressing satisfaction with the quality, including standardization, of the biennial programme plan [percentage of respondents expressing satisfaction]	Target	100	100	100	–
		Estimate		100	100	–
		Actual			100	–
(b) Improved management of regular budget, extrabudgetary and International Residual Mechanism for Criminal Tribunals resources	Increased percentage of clients expressing satisfaction with the services received [percentage of respondents expressing satisfaction]	Target	100	100	100	100
		Estimate		100	100	85
		Actual			69	76
(c) Increased transparency and dialogue with Member States in the process of presentation of the biennial programme plan, the programme budget and budgets of the International Residual Mechanism for Criminal Tribunals, in accordance with the Financial Regulations and Rules of the United Nations; the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation; and the relevant General Assembly resolutions	Increased percentage of Member States expressing their satisfaction, in surveys, on transparency and on the dialogue undertaken by the Secretariat in the preparation of the biennial programme plan, the programme budget and the budgets of the International Residual Mechanism for Criminal Tribunals [percentage of respondents expressing satisfaction]	Target	100	100	–	–
		Estimate		100	–	–
		Actual			100	–

External factors

29B.31 Component 1 is expected to achieve its objectives and expected accomplishments on the assumption that outputs and the related workload remain as reflected in the present report.

29B.32 During the biennium, the following outputs will be delivered:

Outputs	*Quantity*
Servicing of intergovernmental and expert bodies, including reports thereto (regular budget/ extrabudgetary)	
General Assembly	
Fifth Committee	
Substantive servicing of meetings	
1. Formal meetings of the Committee	50
2. Informal consultations of the Committee	270
Parliamentary documentation	
Report of the Secretary-General on:	
3. Proposed programme outline for the biennium 2020-2021	1
4. Proposed programme budget for the biennium 2020-2021	48
5. Proposed programme budget for the biennium 2020-2021 (short form)	1
6. First performance report on the programme budget for the biennium 2018-2019	1
7. Second performance report on the programme budget for the biennium 2018-2019	1
8. Budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2020-2021	1
9. First performance report on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2018-2019	1
10. Second performance report on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2018-2019	1
11. Revised estimates for the International Residual Mechanism for Criminal Tribunals for the biennium: effect of changes in rates of exchange and inflation	1
12. Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council and the Human Rights Council	4
13. Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (2019, 2020)	16
14. Statement submitted by the Secretary-General on programme budget implications of draft resolutions in accordance with rule 153 of the rules of procedure of the General Assembly	15
15. Oral statements of programme budget implications by the Secretariat arising from the draft resolutions in accordance with rule 153 of the rules of procedure of the General Assembly	185
16. Other ad hoc reports on financial and budgetary matters	20
17. Conference room papers on financial and budgetary matters	2
Committee for Programme and Coordination	
Substantive servicing of meetings	
18. Formal meetings of the Committee	25
19. Informal consultations of the Committee	30
Parliamentary documentation	
Report of the Secretary-General on:	
20. Proposed strategic framework for the period 2020-2021 (plan outline)	1
21. Proposed strategic framework for the biennium 2020-2021 (biennial programme plan)	29
22. Consolidated report on the changes to the biennial programme plan as reflected in the programme budget for the biennium 2018-2019 and the proposed programme budget for the biennium 2020-2021	2

Outputs	*Quantity*
Advisory Committee on Administrative and Budgetary Questions	
Substantive servicing of meetings	
23. Hearings of the Advisory Committee	115
Other services	
24. Technical assistance to the Fifth Committee of the General Assembly and the Committee for Programme and Coordination in the preparation of their reports to the General Assembly (number of reports)	100
25. Briefings for Member States, including new representatives in the Fifth Committee of the General Assembly and the Committee for Programme and Coordination, on programme planning and budgetary matters	6
26. Review of draft resolutions before the intergovernmental bodies and/or their subsidiary organs for potential budgetary implications, including the Human Rights Council and the Economic and Social Council	900
27. Responses to queries of Member States on trust funds, as and when requested	10
28. Written responses to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly	5 000
29. Letters to the Advisory Committee on Administrative and Budgetary Questions requesting concurrence with the establishment of extrabudgetary posts/positions at the D-1 and above levels	30
30. Letters to the Advisory Committee on Administrative and Budgetary Questions reporting the extrabudgetary posts/positions at the D-1 and above levels approved by the Controller in a calendar year	2
31. Informal advice during sessions of substantive committees of the General Assembly on potential budgetary implications	30
32. Supplementary financial information for the Advisory Committee on Administrative and Budgetary Questions on:	
33. Proposed programme budget for the biennium 2020-2021	40
34. Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (2019, 2020)	10
Administrative support services (regular budget/extrabudgetary)	
Programme planning, budget and accounts	
35. Monthly monitoring of the regular budget, the budget of the Residual Mechanism and extrabudgetary resources	24
36. Processing of requests to incur unforeseen and extraordinary expenses	30
37. Review and analysis of annual cost plans and other proposals relating to extrabudgetary financing	54
38. Establishment and revision of budget costing parameters (number of times)	4
39. Update and maintenance of vacancy statistics (number of times)	24
40. Determination of troop cost reimbursement to Governments for troops provided to special political missions (number of times)	8
41. Expert advice and guidance on budgetary issues to departments and offices on the application of policies related to the programme planning and budget	125
42. Expert advice and guidance on budgetary issues for the Residual Mechanism and other special courts or tribunals	24

29B.33 The distribution of resources for component 1 is reflected in table 29B.10.

Table 29B.10 **Resource requirements: component 1**

	Resources (thousands of United States dollars)		*Posts*	
	2016-2017	*2018-2019 (before recosting)*	*2016-2017*	*2018-2019*
Regular budget				
Post	9 436.1	9 436.1	31	31
Non-post	426.7	426.7	–	–
Subtotal	**9 862.8**	**9 862.8**	**31**	**31**
Other assessed	–	–	–	–
Extrabudgetary	3 763.1	3 763.1	10	10
Total	**13 625.9**	**13 625.9**	**41**	**41**

29B.34 The amount of $9,436,100 under posts would provide for the continuation of 31 posts (1 D-2, 3 D-1, 2 P-5, 8 P-4, 7 P-3, 2 P-2, 2 General Service (Principal level) and 6 General Service (Other level)), and non-post requirements amounting to $426,700 would provide for general temporary assistance, overtime, travel of staff, contractual services and other operational expenses, to support the implementation of mandates under the programme.

29B.35 The component is supported by estimated extrabudgetary resources amounting to $3,763,100 and provides for the continuation of 10 posts (3 P-5, 2 P-4 and 5 General Service (Other level)), to service intergovernmental bodies and related meetings, provide support in financial and budgetary issues and prepare parliamentary documentation.

Component 2
Financial services relating to peacekeeping operations

Resource requirements: financed mainly by the support account for peacekeeping operations

29B.36 Component 2 is the responsibility of the Peacekeeping Financing Division of the Office of Programme Planning, Budget and Accounts. The component will be implemented in accordance with the strategy detailed under component 2, Financial services relating to peacekeeping operations, of subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2018-2019.

Table 29B.11 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To secure the resources for the financing of peacekeeping operations and to ensure the efficient and effective administration and management of peacekeeping operations

			Performance measures			
Expected accomplishments of the Secretariat	*Indicators of achievement*		*2018-2019*	*2016-2017*	*2014-2015*	*2012-2013*
(a) Contribute to fully informed decision-making process by Member States on issues relating to peacekeeping	Increased percentage of budget and budget performance reports submitted by the documentation deadlines in order to allow for simultaneous publication in all official languages	Target	97	97	97	97
		Estimate		97	97	97
		Actual			95	91
(b) Increased efficiency and effectiveness of peacekeeping operations	(i) Liabilities for troops do not exceed three months [number of months]	Target	3	3	3	3
		Estimate		3	3	3
		Actual			3	3

Expected accomplishments of the Secretariat	Indicators of achievement		Performance measures 2018-2019	2016-2017	2014-2015	2012-2013
	(ii) Increased percentage of clients expressing satisfaction with the services received [percentage of respondents expressing satisfaction]	Target	90	95	90	90
		Estimate		90	90	90
		Actual			82	–

External factors

29B.37 Component 2 is expected to achieve its objectives and expected accomplishments on the assumption that: (a) the timing and nature of mandates approved by the Security Council that frame the establishment, expansion and scope and scale of activities of individual peacekeeping operations, and consequently their related resource requirements, follow normal patterns; and (b) assessments are paid promptly.

Outputs

29B.38 During the biennium, the following outputs will be delivered:

Outputs	Quantity
Servicing of intergovernmental and expert bodies, and reports thereto (regular budget and other assessed resources)	
General Assembly	
Fifth Committee	
Substantive servicing of meetings	
1. Formal meetings of the Committee	30
2. Informal consultations of the Committee	120
Advisory Committee on Administrative and Budgetary Questions	
Substantive servicing of meetings	
3. Hearings of the Advisory Committee	100
Parliamentary documentation	
Reports of the Secretary-General on:	
4. Budget for United Nations peacekeeping operations for the periods from 1 July 2018 to 30 June 2019 and from 1 July 2019 to 30 June 2020	26
5. Budget performance of the United Nations peacekeeping operations for the periods from 1 July 2017 to 30 June 2018 and from 1 July 2018 to 30 June 2019	27
6. Updated financial position of closed peacekeeping missions as at 30 June 2018 and 2019	2
7. Final disposition of assets of peacekeeping missions in liquidation	2
8. Final performance report of peacekeeping missions in liquidation	1
9. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	14
Notes by the Secretary-General on:	
10. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	4
Other services	
11. Supplementary financial information for the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly	40
12. Discussions with Member States, including troop-contributing countries, on financial matters with regard to peacekeeping operations and liabilities of missions	20

Outputs	*Quantity*
13. Written responses to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly	4 000
Administrative support services (regular budget/other assessed resources)	
Financial services relating to peacekeeping activities	
14. Issuance and revision of allotments and staffing table authorizations	1 000
15. Weekly monitoring of the cash position for special accounts of peacekeeping operations and utilization of the Peacekeeping Reserve Fund	104
16. Expert advice and guidance to peacekeeping operations, the Regional Service Centre in Entebbe, Uganda, the United Nations Logistics Base at Brindisi, Italy, and Headquarters departments and offices on the formulation of budget proposals and performance reports, including on the Financial Regulations and Rules of the United Nations, policies and procedures, results-based budgeting and recommendations of legislative bodies	20
17. Visits to peacekeeping missions to provide strategic advice and assistance on budgetary and financial matters	12
18. Organization and conduct of videoconferences with peacekeeping operations, the Regional Service Centre in Entebbe, Uganda, and the United Nations Logistics Base at Brindisi, Italy, and in-person meetings with Headquarters departments and offices, as and when required, on pending budget assumptions and justification issues during the performance and budget report finalization phase	20
19. Financial reports to donors on peacekeeping trust funds	20

Table 29B.12 **Resource requirements: component 2**

	Resources (thousands of United States dollars)		*Posts*	
	2016-2017	*2018-2019 (before recosting)*	*2016-2017*	*2018-2019*
Other assessed	12 734.2	12 706.0	35	35
Extrabudgetary	416.1	416.1	2	2
Total	**13 150.3**	**13 122.1**	**37**	**37**

29B.39 The resource requirements of the Division are financed from the support account for peacekeeping operations and extrabudgetary resources amounting to $12,706,000 and $416,100, respectively. The resources would provide for 35 posts (1 D-2, 1 D-1, 4 P-5, 12 P-4, 9 P-3 and 8 General Service (Other level)) under the support account for peacekeeping operations and 2 posts (General Service (Other level)) funded from extrabudgetary resources. The proposed budget for the support account for peacekeeping operations (A/71/806) is to be considered by the General Assembly at the second part of its resumed seventy-first session, in May 2017.

Component 3
Accounting, contributions and financial reporting

Resource requirements (before recosting): $17,404,100

29B.40 Substantive responsibility for this component is vested within the Accounts Division of the Office of Programme Planning, Budget and Accounts. The component will be implemented in accordance with the strategy detailed under component 3, Accounting, contributions and financial reporting, of subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2018-2019.

29B.41 Emphasis will be placed on leveraging technology to improve the processing of financial transactions, client services and the quality and availability of timely and accurate financial information, as well as the preparation of the financial statements using Umoja. The Division will

participate actively in the development of Umoja Extension 2 and the strengthening of internal controls and monitoring tools in the finance and accounting area. It will also prepare an annual Statement on Internal Controls, which will accompany the IPSAS-compliant financial statements; this will involve designing the underlying assurance process, and the development and deployment of evidence-based self-assessment checklists as well as assurance statements to be completed by all peacekeeping heads of mission and non-peacekeeping programme managers. The Division will continue to carry out activities aimed at ensuring the sustainability of IPSAS-compliant accounting and reporting. It will provide effective support to the Committee on Contributions and the General Assembly in the process of reaching agreement on the scale of assessments for the period 2019-2021 and on the basis for financing peacekeeping activities for that period and will ensure the timely issuance of assessments and information on the status of assessed contributions. The Division will continue to ensure the proper application of the Financial Regulations and Rules of the United Nations and of established policies and procedures relating to accounting matters.

Table 29B.13 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To further improve the quality of financial statements and client satisfaction with services provided, to secure financing for the expenses of the Organization pursuant to Article 17 of the Charter of the United Nations and to improve the application of related decisions

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*			
			2018-2019	*2016-2017*	*2014-2015*	*2012-2013*
(a) Improved integrity of financial data	(i) Unqualified audit opinion of the Board of Auditors on financial statements compliant with IPSAS [positive (1), modified (2) or qualified (3) audit opinion]	Target	1	1	1	1
		Estimate		1	1	1
		Actual			1	1
	(ii) No significant adverse audit findings related to other financial matters	Target	4	4	2	2
		Estimate		4	6	2
		Actual			5	2
(b) Increased utilization of resources by departments	(i) Increased percentage of payments processed and transactions recorded within 30 days of receipt of all appropriate documents	Target	95	95	90	90
		Estimate		95	90	90
		Actual			90	95
	(ii) Daily reconciliation of bank accounts [percentage of Headquarters bank accounts]	Target	100	100	100	100
		Estimate		100	100	100
		Actual			100	100
(c) Increased benefits for the Organization as it pertains to health and property coverage	Increased number of policies reflecting improvements or beneficial adjustments made to terms of insurance policies	Target	2	2	2	2
		Estimate		2	2	2
		Actual			3	3
(d) Improved decision-making process by Member States on issues related to the scale of assessments, the basis for financing peacekeeping activities and the status of contributions	(i) Maintenance of the percentage of monthly reports on the status of contributions issued by the end of the following month	Target	100	100	95	95
		Estimate		100	100	90
		Actual			100	95
	(ii) All documentation relating to the scale of assessments submitted by the documentation deadlines [percentage]	Target	100	100	100	100
		Estimate		100	100	100
		Actual			100	100

External factors

29B.42 Component 3 is expected to achieve its objectives and expected accomplishments on the assumption that the relevant information is complete and is submitted for processing without delay and that there are no major outages or malfunctions in the computerized systems, including Umoja.

Outputs

29B.43 During the biennium, the following outputs will be delivered:

Outputs	*Quantity*
Servicing of intergovernmental and expert bodies, and reports thereto (regular budget)	
General Assembly	
Fifth Committee	
Substantive servicing of meetings	
1. Formal meetings of the Committee	10
2. Informal consultations of the Committee	25
Committee on Contributions	
Substantive servicing of meetings	
3. Formal meetings of the Committee	32
4. Informal consultations of the Committee	8
Parliamentary documentation	
5. Annual and biennial financial reports	3
6. Report of the Secretary-General on the multi-year payment plans	2
7. Report of the Secretary-General on the implementation of General Assembly resolutions 55/235 and 55/236	1
8. Report of the Secretary-General on the financial situation of the United Nations	4
9. Documents related to the provisional agenda and the organization of the sessions of the Committee on Contributions; collection of contributions; review of the methodology for the preparation of future scales of assessments; and national accounts data and related statistics	10
10. Conference room papers on matters related to the organization of the sessions of the Committee on Contributions, the review of the methodology for the preparation of future scales of assessments, the collection of contributions and the application of Article 19 of the Charter of the United Nations	110
Other substantive activities (regular budget/extrabudgetary)	
Technical materials	
11. Monthly reports on the status of contributions	24
12. Documents on the assessment of the contributions of Member States to the United Nations, including for the regular budget, advances to the Working Capital Fund, financing of the peacekeeping operations and financing of the International Tribunals	36
13. Ad hoc information about the scale of assessments, peacekeeping financing, the status of contributions and related issues, on request, to Member States, organizations of the United Nations system and other international organizations, non-governmental organizations and the public	1
International cooperation and inter-agency coordination and liaison (regular budget/extrabudgetary)	
Contribution to joint outputs	
14. Information materials for the annual United Nations Pledging Conference for Development Activities, and assistance in recording and tabulating results, including necessary follow-up	2

Outputs	*Quantity*
Administrative support services (regular budget)	
Financial accounting and reporting	
15. Financial statements for the funds of the regular budget, peacekeeping operations, trust funds, technical cooperation activities, operations established by the Security Council and other special purpose funds	1 500
16. Expert advice on accounting and financial matters and related systems to departments and offices, including offices away from Headquarters and peacekeeping missions	1
17. Development of new cost-effective accounting policies, practices and procedures, as appropriate	1
18. Organization and conduct of annual training workshops on financial matters and on IPSAS development for Chief Finance Officers and Chief Administrative Officers of various departments, offices and peacekeeping and political missions	2
19. Organization and conduct of regional training workshops for operations managers and finance officers in connection with the deployment of the internal control framework and the preparation of a Statement on Internal Controls	3
20. Monthly payment of salaries and related allowances and other benefits (number of staff per month)	15 000
21. Processing of income tax reimbursements (number of tax reimbursements)	40 000
22. Payments to staff upon separation from the Organization (number of staff)	2 400
23. Payments to vendors and other contractors (number of invoices)	40 000
24. Processing of travel claims (number of claims)	20 000
25. Reports and statements of earnings, including annual United Nations Joint Staff Pension Fund reports and schedules for the entire United Nations Secretariat	404 000
26. Overall coordination of payroll-related tasks within Umoja	1
27. Management and coordination of all life, health, property and liability insurance activities, including study of alternative insurance plan structures, as needed (number of insurances)	15
28. Issuance of assessment calculations for contributions of Member States for the regular budget, peacekeeping operations, the International Tribunals, and calculations for credits for peacekeeping operations, and advances to the Working Capital Fund	80
29. Information for and responses to the Board of Auditors on matters related to accounting, contributions, payroll and insurance	1

Table 29B.14 **Resource requirements: component 3**

	Resources (thousands of United States dollars)		*Posts*	
	2016-2017	*2018-2019 (before recosting)*	*2016-2017*	*2018-2019*
Regular budget				
Post	15 975.6	16 170.0	67	68
Non-post	1 104.7	1 234.1	–	–
Subtotal	**17 080.3**	**17 404.1**	**67**	**68**
Other assessed	15 057.9	15 126.9	53	53
Extrabudgetary	17 329.2	14 279.4	52	49
Total	**49 467.4**	**46 810.4**	**172**	**170**

29B.44 The amount of $16,170,000 under posts, reflecting a net increase of $194,400, would provide for the funding of 68 posts (1 D-2, 3 D-1, 3 P-5, 8 P-4, 7 P-3, 6 P-2, 6 General Service (Principal level) and 34 General Service (Other level)) to support the implementation of mandates under the programme. The net increase is attributable to the: (a) inward redeployment of three posts (1 P-5, 1 P-4 and 1 General Service (Other level)) in connection with the transfer of the IPSAS sustainability activities from the Office of the Controller, under executive direction and

management ($923,700); offset in part by (b) removal of provisions for the phased abolishment of posts approved by the General Assembly in its resolution 70/247 ($274,100); and (c) proposed abolishment of two posts (1 P-3 and 1 General Service (Other level)) as a result of efficiencies that the Division plans to bring about in the biennium 2018-2019 ($455,200).

29B.45 Non-post requirements amounting to $1,234,100, reflecting a net increase of $129,400, would provide for general temporary assistance, overtime, travel of staff, contractual services and other operational expenses. The net increase relates to the inward redeployment of resources in connection with the transfer of the IPSAS sustainability activities from the Office of the Controller, under executive direction and management ($138,800), offset in part by the proposed reduction of $9,400 as a result of efficiencies that the Division plans to bring about in the biennium 2018-2019.

29B.46 Component 3 is supported by projected other assessed and extrabudgetary resources amounting to $15,126,900 and $14,279,400, respectively. Other assessed resources would provide for the continuation of 53 posts (1 P-5, 12 P-4, 11 P-3, 1 P-2, 2 General Service (Principal level) and 26 General Service (Other level)) funded from the support account for peacekeeping operations. Extrabudgetary resources would provide for 49 posts (4 P-5, 2 P-4, 9 P-3, 2 P-2, 8 General Service (Principal level) and 24 General Service (Other level)). The overall decrease under other assessed and extrabudgetary resources in the amount of $2,980,800 compared with the biennium 2016-2017 relates broadly to a reduction of resources for programme support for extrabudgetary administrative structures and for substantive activities.

Component 4
Treasury services

Resource requirements (before recosting): $1,713,000

29B.47 Component 4 is the responsibility of the Treasury of the Office of Programme Planning, Budget and Accounts. It will be implemented in accordance with the strategy detailed under component 4, Treasury services, of subprogramme 2, Programme planning, budget and accounts, of programme 25, Management and support services, of the biennial programme plan for the period 2018-2019.

Table 29B.15 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To ensure the prudent stewardship of funds

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*			
			2018-2019	*2016-2017*	*2014-2015*	*2012-2013*
(a) Secured funds management	(i) Safeguarding principal of investments	Target	100	100		
		Estimate		100		
	[percentage of principal receipts that are on time]	Actual			100	
	(ii) Funds are available to meet obligations	Target	100	100		
		Estimate		100	100	
	[percentage of time funds are available]	Actual			100	
	(iii) Return on the United States dollar investment pool is equal to or above the average 90-day United States Treasury bill rate of return	Target	0.88	0.55	0.50	1.5
		Estimate		0.88	0.55	0.40
		Actual			0.66	0.63
	The actual average 90-day United States Treasury bill rate of return for 2014-2015 was 0.3%					
	[percentage rate of return]					

Expected accomplishments of the Secretariat	*Indicators of achievement*	*Performance measures*	*2018-2019*	*2016-2017*	*2014-2015*	*2012-2013*
(b) Improved efficiency, timeliness and security of payments	All payments processed through the house banks [percentage of payments processed through the house banks]	Target	100	100		
		Estimate		100		
		Actual				

External factors

29B.48 The Treasury is expected to achieve its objective and expected accomplishments based on current levels of interest rates. Economic conditions beyond the control of the Treasury could lead to an adverse change in interest rates, consequently reducing the actual return on investments.

Outputs

29B.49 During the biennium, the following outputs will be delivered:

Outputs	*Quantity*
Servicing of intergovernmental and expert bodies, and reports thereto (regular budget, other assessed and extrabudgetary)	
Investments Committee	
Substantive servicing of meetings	
1. Meetings of the Committee	4
Administrative support services (regular budget, other assessed and extrabudgetary)	
2. Administration of bank accounts worldwide, including maintenance of bank account signatory panels and establishment of banking arrangements for offices away from Headquarters, regional economic commissions and special political missions, as required (number of bank accounts maintained)	300
3. Assessment of global cashier functions and approval of regional cashiers (number of cashiers)	30
4. Support to global cashier function (number of cashiers)	129
5. Maintenance of sufficient cash balances for daily requirements through daily monitoring of balances of the United Nations bank accounts (number of bank accounts)	300
6. Daily management of currencies to meet cash requirements (number of foreign exchange transactions)	1 900
7. Recording of miscellaneous incoming funds (number of receipts)	480
8. Update and maintenance of banking details of, inter alia, vendors, employees and Member States (number of records)	26 500
9. Investment of pooled funds in line with the United Nations Investment Management Guidelines, with the goal of preserving capital, managing risk and ensuring sufficient liquidity to meet operational requirements while earning a competitive rate of return for the regular budget, peacekeeping operations, general trust funds, technical cooperation funds, the escrow account and other funds (number of investment settlements)	1 060
10. Processing of payments for United Nations Headquarters-managed house bank accounts in a secure and timely manner (number of payments)	720 000
11. Establishment of United Nations operational rates of exchange (number of times)	24

Table 29B.16 **Resource requirements: component 4**

	Resources (thousands of United States dollars)		*Posts*	
	2016-2017	*2018-2019 (before recosting)*	*2016-2017*	*2018-2019*
Regular budget				
Post	1 609.9	1 609.9	5	5
Non-post	109.4	103.1	–	–
Subtotal	**1 719.3**	**1 713.0**	**5**	**5**
Other assessed	3 305.5	3 051.1	9	9
Extrabudgetary	1 427.5	1 424.8	5	5
Total	**6 452.3**	**6 188.9**	**19**	**19**

29B.50 Resources amounting to $1,609,900 under posts would provide for the continuation of five posts (1 D-1, 2 P-5 and 2 General Service (Other level)) to support the implementation of mandates under the programme.

29B.51 Non-post requirements of $103,100, reflecting a decrease of $6,300, would provide for travel of staff, contractual services and other operational expenses. The proposed reduction results from efficiencies that the Treasury plans to bring about in the biennium 2018-2019.

29B.52 Component 4 is supported by projected other assessed and extrabudgetary resources amounting to $3,051,100 and $1,424,800, respectively. Other assessed resources would provide for nine posts (1 P-5, 3 P-4, 1 P-3, 1 P-2, 1 General Service (Principal level) and 2 General Service (Other level)) funded from the support account for peacekeeping operations, and five posts (1 P-4, 1 P-3 and 3 General Service (Other level)) funded from extrabudgetary resources.

Component 5
Financial information operations

Resource requirements (before recosting): $2,644,800

29B.53 Component 5 is the responsibility of the Financial Information Operations Service of the Office of Programme Planning, Budget and Accounts.

Outputs

29B.54 During the biennium, the following outputs will be delivered:

Outputs	*Quantity*
Administrative support services (regular budget/other assessed resources)	
1. Support for post-implementation of Umoja finance processes, including manual bank statements, bank reconciliation, financial statements, payroll and contributions	1
2. Organization and conduct of business intelligence training on finance, human resources and procurement (number of training courses)	40
3. Administration of the tax reimbursement systems (number of taxpayers across United Nations common system)	7 500
4. Development, update and maintenance of ad hoc financial applications (number of applications)	8
5. Update and maintenance of SWIFT and payment data for global United Nations payments (number of payments supported)	130 000
6. Update and maintenance of Umoja master data (number of work orders for the coding block and for service delivery)	3 900

Outputs	Quantity
7. Update, maintenance and operation of budget information system and management of data structure, data input and system control	1
8. Substantive support to departments and offices on business analysis, including reviewing and re-engineering business processes	1
9. Systems liaison with other Headquarters systems, including provision and management of access to tools, roll-outs of ad hoc applications and coordination/troubleshooting of payments	1
10. Update and maintenance of user access provisioning for finance user access to Umoja, including administration of delegation of authority for finance roles (number of user access provisioning requests)	2 400

Table 29B.17 **Resource requirements: component 5**

	Resources (thousands of United States dollars)		Posts	
	2016-2017	2018-2019 (before recosting)	2016-2017	2018-2019
Regular budget				
Post	2 091.4	2 091.4	6	6
Non-post	579.5	553.4	–	–
Subtotal	**2 670.9**	**2 644.8**	**6**	**6**
Other assessed	3 244.6	3 284.7	8	8
Extrabudgetary	5 590.5	5 610.9	12	12
Total	**11 506.0**	**11 540.4**	**26**	**26**

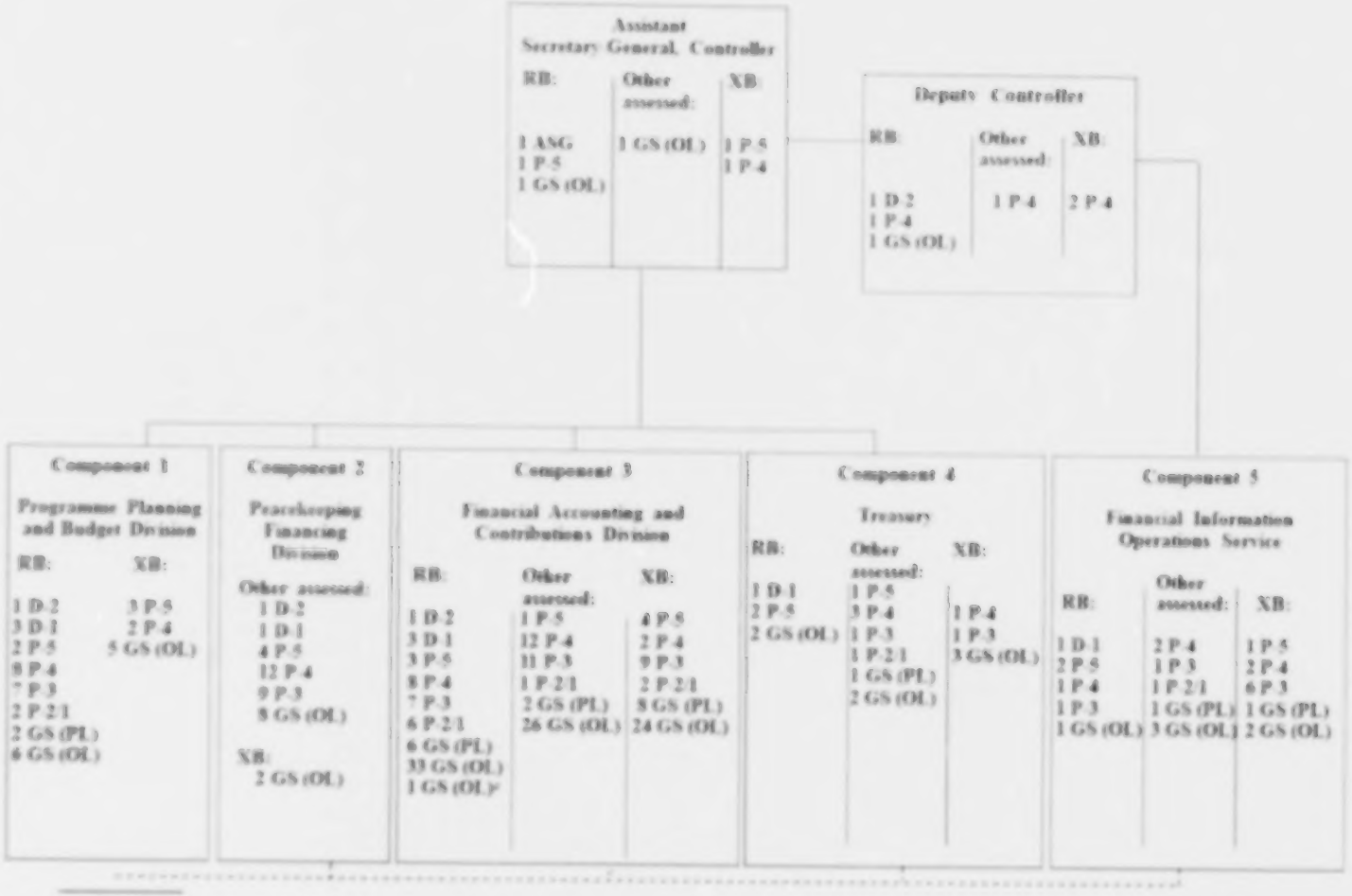
29B.55 The amount of $2,091,400 under posts would provide for the continuation of six posts (1 D-1, 2 P-5, 1 P-4, 1 P-3 and 1 General Service (Other level)) to support the implementation of mandates under the programme.

29B.56 Non-post requirements amounting to $553,400, reflecting a decrease of $26,100, would provide for travel of staff, contractual services and other operational expenses. The proposed reduction results from efficiencies that the Service plans to bring about in the biennium 2018-2019.

29B.57 Component 5 is supported by projected other assessed and extrabudgetary resources amounting to $3,284,700 and $5,610,900, respectively. Other assessed resources would provide for eight posts (2 P-4, 1 P-3, 1 P-2, 1 General Service (Principal level) and 3 General Service (Other level)) funded from the support account for peacekeeping operations. Extrabudgetary resources would provide for 12 posts (1 P-5, 2 P-4, 6 P-3, 1 General Service (Principal level) and 2 General Service (Other level)). The resources would allow the Service to provide operations and application support to all the divisions of the Office of Programme Planning, Budget and Accounts.

Annex I

Organization structure and post distribution for the biennium 2018-2019


Assistant Secretary-General, Controller
RB: 1 ASG, 1 P-5, 1 GS (OL)
Other assessed: 1 GS (OL)
XB: 1 P-5, 1 P-4
Deputy Controller
RB: 1 D-2, 1 P-4, 1 GS (OL)
Other assessed: 1 P-4
XB: 2 P-4
Component 1
Programme Planning and Budget Division
RB: 1 D-2, 3 D-1, 2 P-5, 8 P-4, 7 P-3, 2 P-2/1, 2 GS (PL), 6 GS (OL)
XB: 3 P-5, 2 P-4, 5 GS (OL)
Component 2
Peacekeeping Financing Division
Other assessed: 1 D-2, 1 D-1, 4 P-5, 12 P-4, 9 P-3, 8 GS (OL)
XB: 2 GS (OL)
Component 3
Financial Accounting and Contributions Division
RB: 1 D-2, 3 D-1, 3 P-5, 8 P-4, 7 P-3, 6 P-2/1, 6 GS (PL), 33 GS (OL), 1 GS (OL)*
Other assessed: 1 P-5, 12 P-4, 11 P-3, 1 P-2/1, 2 GS (PL), 26 GS (OL)
XB: 4 P-5, 2 P-4, 9 P-3, 2 P-2/1, 8 GS (PL), 24 GS (OL)
Component 4
Treasury
RB: 1 D-1, 2 P-5, 2 GS (OL)
Other assessed: 1 P-5, 3 P-4, 1 P-3, 1 P-2/1, 1 GS (PL), 2 GS (OL)
XB: 1 P-4, 1 P-3, 3 GS (OL)
Component 5
Financial Information Operations Service
RB: 1 D-1, 2 P-5, 1 P-4, 1 P-3, 1 GS (OL)
Other assessed: 2 P-4, 1 P-3, 1 P-2/1, 1 GS (PL), 3 GS (OL)
XB: 1 P-5, 2 P-4, 6 P-3, 1 GS (PL), 2 GS (OL)

* One General Service (Other level) post outposted to the Department of Economic and Social Affairs for statistical support provided to the Contributions Service in the substantive servicing of the Committee on Contributions and the Fifth Committee.

Annex II

Summary of follow-up action taken to implement relevant recommendations of the oversight bodies

Brief description of the recommendation	*Action taken to implement the recommendation*
Board of Auditors (A/71/5, Vol. I, chap. II)	
To ensure the timely preparation of high-quality financial statements for the year ending 31 December 2016, the Board recommended that the Secretariat: (a) Carry out a review of the lessons learned from the 2015 financial statements preparation exercise;	The Administration carried out an online survey in September 2016 to capture lessons learned from the financial statements preparation process in order to improve the quality and timeliness of the 2016 financial statements. All major offices contributing to volume I of the United Nations financial statements responded to the survey. The Administration has already issued a report on the lessons learned review of the financial statements preparation process. The Administration has also put in place a number of automated accuracy controls around the financial statements preparation process that will be part of the business planning and consolidation process, which provides a high degree of automation of the production of the financial statements. This new automated process and controls, which will be applied for the first time to volume I of the 2016 United Nations financial statements, supports a shorter financial statements preparation timeline, thus allowing more time for their review at all levels.
(b) Prepare more detailed accounts closure and preparation instructions and ensure that uniform processes and documentation standards were applied by all entities contributing to volume I of the 2016 United Nations financial statements;	The Administration has plans to improve the financial statements preparation instructions and the Accounts Division has partnered with the Umoja project team and the United Nations Office at Nairobi to update and improve the instructions.
(c) Ensure that finance staff at Headquarters exercised greater central control and oversight of the preparation of the financial statements and that management review at all levels was sufficiently robust to identify material misstatements before the financial statements were presented for audit;	
(d) Derive the 2016 financial statements from the prime books of record to the fullest extent possible, making minimal use of spreadsheet accounting (para. 20).	Regarding the derivation of financial statements from the prime books of record, the Umoja work plan includes this development for the 2016 financial statements. It was already deployed for volume II of the United Nations financial statements in August 2016 and has both improved the process and reduced manual interventions.
The Board recommended that the regular budget income estimates and out-turn be fully disclosed in statement V to the financial statements to ensure compliance with the International Public Sector Accounting Standards (IPSAS) requirements and to enhance the information available to Member States (para. 49).	The Administration will present regular budget income estimates and out-turn in statement V to the financial statements for the year ending 31 December 2016 alongside the budgeted and actual expenditures.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Board recommended that the Administration improve scrutiny of open commitments at year-end by providing more detailed guidance on how staff should establish the need to retain them (para. 56).	The Administration is in the process of improving the section on commitments in the instructions on financial statements preparation with the aim of providing more guidance on the scrutiny of open commitments at year-end and the criteria that staff should apply to establish the need to retain commitments.
The Board also recommended that the Administration review open commitments during the year, in particular at year-end, to challenge any that appeared to be retained unnecessarily (para. 57).	The Administration will increase its scrutiny of intended retained commitments, as recommended by the Board.
The Board reiterated its previous recommendation that the Administration establish how and under what time frame it would be able to more closely link budget consumption with what had been delivered in terms of outputs and outcomes; and with that as the aim, set out a detailed plan for embedding results-based management as part of business as usual, defining clear responsibilities and resources (para. 90).	This is a complex issue that requires further review and analyses in terms of the added value of cost-accounting, given that a number of factors have an impact on the correlation between the two areas. For example, improvement in percentage of outputs vis-à-vis increased savings could be attributable to a number of factors beyond the Organization's control, such as increased post costs owing to post adjustment multipliers and the strength of the United States dollar. Hence, while the output continues to be delivered, the cost of delivery has decreased owing to factors beyond the Secretariat's control.
The Board recommended that the Administration accelerate its current process of strengthening the performance measures used by departments to measure and report results (para. 99).	The strengthening of performance measures is an ongoing process. Most recently, in the context of the preparations for the 2018-2019 strategic framework, revisions to elements of the strategic framework were undertaken to make them more impact-oriented.
The Board recommended that the Administration develop a common principles-based framework for the management of partners that would specify the key procedures to be performed by all Secretariat entities. To facilitate the development of the common framework, the Secretariat should conduct an end-to-end review of the project management life cycle, including consultations with key stakeholders and a review of all current practices (para. 264).	The Office of Programme Planning, Budget and Accounts is working with counterparts to develop a common principles-based framework for the management of partners.
The Board recommended that the Administration finalize, and issue under appropriate authority, its standard template agreement with implementing partners to include appropriate anti-fraud, sanctions and audit clauses (para. 269).	The Administration will continue to work on issuing a standard template agreement to implementing partners. This is one of the action plans of the Enterprise Risk Management working group on implementing partners.
The Board reiterated its previous recommendation to establish information-sharing mechanisms on implementing partners that covered due diligence procedures, implementation issues and performance evaluations performed by United Nations entities and partners with which they had worked (para. 270).	The Administration will continue to work on issuing corporate guidance on due diligence procedures, implementation monitoring and performance evaluations of implementing partners. This is one of the action plans of the Enterprise Risk Management working group on implementing partners. With regard

Brief description of the recommendation	*Action taken to implement the recommendation*
	to information-sharing with United Nations entities, the High-level Committee on Management Procurement Network was requested to establish a task force to assess the feasibility of adapting the United Nations Global Marketplace as a platform for tracking fraud cases related to implementing partners.
(A/70/5, Vol. I, chap. II)	
The Board recommended that the Administration transform the finance function into a more strategic value-adding service and that it support that transformation with a wider financial management training programme to enhance financial literacy and management across the Organization (para. 28).	The Administration continued its efforts to pilot the professional financial management training via the Chartered Institute of Public Finance and Accountancy and, in addition, has trained key finance managers in the areas of risk management and internal controls.
The Board recommended that the Administration: (a) develop standard approaches and methodologies for measuring the costs of providing services to internal and external users; and (b) identify how Umoja can support more transparent recording, analysis and reporting of the full costs of activities (para. 40).	This recommendation is being implemented in tandem with the Umoja services delivery module becoming operational across the Secretariat. The Administration has begun to focus on reviewing and refining the costing of services, which includes the Secretariat-wide review of the service catalogue. A workshop on cost recovery was held in September 2016, which focused on the principles governing cost recovery, harmonizing best practices and reviewing Umoja functionality.
The Board recommended that the Administration develop the tools, capacity and capability to generate comprehensive and detailed information which can be used to better understand, manage and control staff costs and to provide more accurate, timely and complete management information to support decision-making (para. 55).	The Administration has implemented this recommendation and stands ready to explain the issues and components driving the management of staff costs.
The Board recommended that the Administration examine the underlying causes for the differences in average claim costs to determine whether there is scope to reduce the administration costs of the schemes (para. 60).	The Administration monitors the average claim costs and an investigation will be undertaken only if the trend warrants it. Additional disclosure in the notes to the financial statements will also be considered if appropriate. Based on the above, the Administration has implemented the recommendation.
The Board recommended that arrangements be made to conduct an open-book audit of the third-party administrators to provide assurance over the accuracy of reported costs and activities performed by the Administration's agents and to confirm that they have complied with their contractual obligations. The inspection rights under those contacts should be exercised regularly in future (para. 64).	The Administration has identified an audit firm to conduct the next two open-book audits of the third-party administrators.

Brief description of the recommendation	*Action taken to implement the recommendation*
Advisory Committee on Administrative and Budgetary Questions (A/70/7)	
With regard to the presentation and preparation of the budget, the Advisory Committee considers that the Office should examine more closely the format and content of the draft submissions of individual departments/offices. The Office should also scrutinize the proposed resource requirements more thoroughly, analyse past expenditure patterns and exercise stricter control to ensure that the cost estimates are consistent, realistic and fully justified. In addition, the Office should ensure that the budget methodology and related instructions are applied in a consistent manner across all budget fascicles (para. VIII.45).	The Office of Programme Planning, Budget and Accounts has improved its budget guidance to all departments to ensure consistency in the presentation and format of the budget proposals, where applicable. The Office and the departments conducted a review of resource requirements to ensure that the proposed programme budget proposals (including the justifications provided therein) for the biennium 2018-2019 reflect the resources required for the full, efficient and effective implementation of mandates.
The Advisory Committee is of the view that consideration should be given to providing any relevant information that would facilitate the assessment of performance measures in the budget fascicle (para. VIII.46).	Implemented. Additional information provided in the logical framework of the Treasury (see indicator of achievement (iii) under expected accomplishment (a)).

Annex III

Outputs included in the biennium 2016-2017 not to be delivered in 2018-2019

A/70/6 (Sect. 29B), paragraph	*Output*	*Quantity*	*Reason for discontinuation*
29B.57 (d)	Support for the NOVA reporting platform	1	Replaced by Umoja
29B.57 (d)	Desktop support and server support	1	Transferred to section 29E, Office of Information and Communications Technology
29B.57 (f)	Maintenance and support of the travel claims portal	1	Replaced by Umoja
	Total	**3**	